## ABSTRACT

A process for manufacturing an anti-reflection film, capable of adjusting the refractive index of a low-refractive index layer by using the same coating solution and forming a lower-refractive index layer. The process for manufacturing an anti-reflection film comprises applying a coating solution comprising fine particles coated with an organic polymer, a binder resin and an organic solvent having a boiling point of 100°C or higher and miscible with water to one side of a film substrate and drying and curing it to form a low-refractive index layer having voids.

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An anti-reflection film comprising a film substrate and a low-refractive index layer which is formed on one side of the film substrate, contains fine particles coated with an organic polymer and voids and has a refractive index of 1.10 to 1.29.